

COMMISSIONERS' ORDINANCE NO. O-08-23

AN ORDINANCE AMENDING THE CITY'S 2022/2023 BUDGET, RE-APPROPRIATING AND RE-APPORTIONING THE ANTICIPATED GENERAL FUND REVENUE AND THE ANTICIPATED REVENUE OF ALL OTHER FUNDS OF THE CITY OF COVINGTON, KENTUCKY, FOR THE FISCAL YEAR BEGINNING ON JULY 1, 2022, AND ENDING JUNE 30, 2023, AMONG THE VARIOUS DEPARTMENTS AND FOR THE GENERAL AND SPECIAL PURPOSES AS INDICATED IN THE "RECOMMENDED ALL FUNDS OPERATING BUDGET 2022/2023" TO MEET THE EXPENSES OF THE CITY OF COVINGTON, KENTUCKY, FOR THE SAID FISCAL YEAR.

* * * *

NOW THEREFORE,
BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY
OF COVINGTON, KENTON COUNTY, KENTUCKY:

Section 1

That the revenue from the General Fund as detailed in the "City of Covington, Kentucky, Recommended All Funds Budget 2022-2023" is hereby appropriated in the detail set forth therein and there is hereby apportioned from said estimated revenues, the expenses detailed therein. Said Budget and Order are on file in the office of the City Clerk and incorporated herein by reference as if fully rewritten herein. Appropriation of said funds is summarized as follows:

REVENUE CATEGORIES	<u>Current Budget</u>	<u>Amendment</u>	<u>Revised Budget</u>
Property Taxes	\$8,802,777	\$0	\$8,802,777
Franchise Fees	2,653,531	-	2,653,531
Net Profit Tax	4,285,823	-	4,285,823
Payroll Taxes	30,846,438	-	30,846,438
Insurance License Fee	8,832,342	-	8,832,342
Licenses, Permits, Penalty & Interest	2,038,198	-	2,038,198
Transfer from other Funds	7,721,855	1,500,000	9,221,855
Income from other Government units	1,863,720	-	1,863,720
All Other Revenues	842,985	-	842,985
 TOTAL GENERAL FUND REVENUES	 \$67,887,669	 \$1,500,000	 \$69,387,669
GENERAL FUND RESERVES UTILIZED	\$1,325,559	\$0	\$1,325,559
TOTAL GENERAL FUND AND GENERAL FUND RESERVES UTILIZED	\$69,213,228	\$1,500,000	\$70,713,228

Section 2

For the purpose of meeting the estimated General Fund expenditures as detailed in the “City of Covington, Kentucky, Recommended All Funds Budget **2022/2023**” of various departments for said year, there is hereby apportioned from said estimated revenues, the following amounts for the following purposes:

EXPENDITURE CATEGORIES	<u>Current Budget</u>	<u>Amendment</u>	<u>Revised Budget</u>
City Manager – Personnel	\$1,248,545	0	\$1,248,545
City Manager – Non-Personnel	732,358	-	732,358
Total	1,980,903	-	1,980,903
City Commissioners & Mayor – Personnel	341,953	-	341,953
City Commissioners & Mayor – Non-Personnel	32,450	-	32,450
Total	374,403	-	374,403
Human Resources – Personnel	387,400	-	387,400
Human Resources – Non-Personnel	216,257	-	216,257
Total	603,657	-	603,657
Information & Technology – Personnel	220,392	-	220,392
Information & Technology – Non-Personnel	429,500	-	429,500
Total	649,892	-	649,892
Legal – Personnel	635,477	-	635,477
Legal – Non-Personnel	42,652	-	42,652
Total	678,129	-	678,129
City Clerk – Personnel	99,308	-	99,308
City Clerk – Non-Personnel	78,545	-	78,545
Total	177,853	-	177,853
Neighborhood Services – Personnel	341,922	-	341,922
Neighborhood Services – Non-Personnel	209,153	-	209,153
Total	551,075	-	551,075
Code Enforcement – Personnel	497,495	-	497,495
Code Enforcement – Non-Personnel	190,037	-	190,037
Total	687,532	-	687,532
Recreation – Personnel	326,115	-	326,115
Recreation – Non-Personnel	316,978	-	316,978
Total	643,093	-	643,093

Public Works – Personnel	5,896,554	-	5,896,554
Public Works – Non-Personnel	3,941,779	-	3,941,779
Total	9,838,333	-	9,838,333
Finance Department – Personnel	1,514,067	-	1,514,067
Finance Department – Non-Personnel	636,480	-	636,480
Total	2,150,547	-	2,150,547
Police Department – Personnel	18,804,941	(125,000)	18,679,941
Police Department – Non-Personnel	1,271,241	-	1,271,241
Total	20,076,182	(125,000)	19,951,182
Fire Department – Personnel	17,642,979	250,000	17,892,979
Fire Department – Non-Personnel	1,163,696	(125,000)	1,038,696
Total	18,806,675	125,000	18,931,675
Debt Service	Total 4,740,258	-	4,740,258
Legacy Pension Contributions	Total 584,000	-	584,000
Interfund Transfers	Total 4,717,505	1,500,000	6,217,505
TOTAL GENERAL FUND EXPENDITURES	\$69,213,228	\$1,500,000	\$70,713,228

Section 3

That the revenue from All Other Funds as detailed in the “City of Covington, Kentucky, Recommended All Funds Budget **2022/2023**” is hereby appropriated in the detail set forth therein and there is hereby apportioned from the said estimated revenues, the expenses detailed therein. Appropriation of other funds is summarized as follows:

REVENUE CATEGORIES	<u>Current Budget</u>	<u>Amendment</u>	<u>Revised Budget</u>
Ambulance Fund	\$2,347,913	\$0	\$2,347,913
American Rescue Plan Act – ARPA Fund	30,002,528	-	30,002,528
Bond Fund	300,000	-	300,000
CDBG Fund	4,586,625	-	4,586,625
City Employee Pension Fund	248,000	-	248,000
City Hall Operations Fund	1,309,000	-	1,309,000
Covington Motor Vehicle Parking Authority	2,360,562	-	2,360,562
Devou Park Master Plan	0	-	-
Devou Park Trust	481,339	-	481,339
Economic Development Fund	1,410,000	-	1,410,000
Federal & State Grants Fund	8,679,719	-	8,679,719
Fleet, Equipment, Technology, Facilities Fund	2,144,904	-	2,144,904
Forfeiture Fund	368,000	-	368,000
HOME Fund	2,198,651	-	2,198,651
Housing Voucher Fund	6,962,249	700,000	7,662,249
Infrastructure Fund	1,755,006	-	1,755,006
IRS Site Construction Fund	5,395,000	-	5,395,000
Lead Hazard Reduction Grant	665,431	-	665,431
Leased Properties Fund	1,477,000	-	1,477,000
National Opioid Settlement	0	800,000	800,000
Police & Fire Pension Fund	593,000	-	593,000
Police & Fire Supplemental Pay Fund	1,412,130	-	1,412,130
Public Works Facility Construction Fund	8,000,000	-	8,000,000
Self-Insured Employee Health Plan Fund	6,700,000	1,500,000	8,200,000
Self-Insured Liability Fund	1,000,000	-	1,000,000
Storm Water Management Fund	1,759,532	-	1,759,532
TIF Fund	5,177,483	-	5,177,483
Waste Fund	2,871,905	-	2,871,905
TOTAL ALL OTHER FUNDS REVENUE	<u>\$100,205,977</u>	<u>\$3,000,000</u>	<u>\$103,205,977</u>

Section 4

EXPENDITURE CATEGORIES	<u>Current Budget</u>	<u>Amendment</u>	<u>Revised Budget</u>
Ambulance Fund	\$2,347,913	\$0	\$2,347,913
American Rescue Plan Act – ARPA Fund	30,002,528	-	30,002,528
Bond Fund	300,000	-	300,000
CDBG Fund	4,586,625	-	4,586,625
City Employee Pension Fund	403,427	-	403,427
City Hall Operations Fund	1,309,000	-	1,309,000
Covington Motor Vehicle Parking Authority	2,360,562	-	2,360,562
Devou Park Master Plan	343,023	-	343,023
Devou Park Trust	481,339	-	481,339
Economic Development Fund	1,410,000	-	1,410,000
Federal & State Grants Fund	8,679,719	-	8,679,719
Fleet, Equipment, Technology, Facilities Fund	2,144,904	-	2,144,904
Forfeiture Fund	368,000	-	368,000
HOME Fund	2,198,651	-	2,198,651
Housing Voucher Fund	6,697,085	900,000	7,597,085
Infrastructure Fund	1,755,006	-	1,755,006
IRS Site Construction Fund	5,395,000	-	5,395,000
Lead Hazard Reduction Grant	665,431	-	665,431
Leased Properties Fund	1,477,000	-	1,477,000
National Opioid Settlement	0	-	-
Police & Fire Pension Fund	1,118,130	-	1,118,130
Police & Fire Supplemental Pay Fund	1,412,130	-	1,412,130
Public Works Facility Construction Fund	1,843,210	-	1,843,210
Self-Insured Employee Health Plan Fund	6,700,000	1,500,000	8,200,000
Self-Insured Liability Fund	1,000,000	-	1,000,000
Stormwater Management Fund	1,532,027	-	1,532,027
TIF Fund	5,177,483	-	5,177,483
Waste Fund	2,721,905	-	2,721,905
TOTAL ALL OTHER FUNDS EXPENDITURES	<u>\$94,430,098</u>	<u>\$2,400,000</u>	<u>\$96,830,098</u>
 TOTAL ALL FUNDS REVENUE	 <u>\$ 169,419,205</u>	 <u>\$ 4,500,000</u>	 <u>\$ 173,919,205</u>
 TOTAL ALL FUNDS EXPENDITURES	 <u>\$ 163,643,326</u>	 <u>\$ 3,900,000</u>	 <u>\$ 167,543,326</u>

Section 5

Commissioners' Ordinance O-07-18 created the Covington Motor Vehicle Parking Authority. Pursuant to Section 34.24, the Board of Commissioners must approve the Motor Vehicle Parking Authority budget. Section 34.24 also requires Board of Commissioner approval for the hiring of certain positions, including legal counsel. The Motor Vehicle Parking Authority voted to approve a proposed budget and the retaining of Patrick Hughes and Dressman Benzinger Lavelle, PSC as legal counsel. The proposed budget is as follows:

COVINGTON MOTOR VEHICLE PARKING AUTHORITY FISCAL YEAR 2023 PROPOSED BUDGET

REVENUE

Monthly Parking	\$ 700,000
Transient Parking	\$ 290,000
Validations	\$ 180,000
Miscellaneous (Meters, Violations)	\$ 1,190,562
TOTAL REVENUE	\$ 2,360,562

EXPENSES

ABM (Management Contract)	\$ 850,000
Debt Service	\$ 602,562
Capital Reserve	\$ 691,000
Professional & Technical Fees	\$ 100,000
Administration (Legal, Insurance, Stipends, Etc.)	\$ 117,000
TOTAL EXPENSES	\$ 2,360,562

Section 6

The City of Covington's operating budget is organized for financial accounting into departments and cost centers as described in Attachment A.

Section 7

The City of Covington's capital budget resources and expenditure categories are described in Attachment B.

Section 8

Pursuant to KRS 424.240, the Clerk of the City of Covington, Kentucky, is authorized to publish this ordinance in a summary form.

Section 9

The Administration may not encumber or spend any of the ARPA Fund or the IRS Site Construction Fund without the prior consent of the Board of Commissioners.

Section 10

The Administration may not encumber or spend any of the Storm Water Management Fund for capital or equipment until the Finance Department has produced a full analysis of received revenue and expenses including routine basin and other maintenance cost and major lateral maintenance and repair since the inception of the program. This analysis should identify costs by project and fiscal year where appropriate.

Section 11

The Administration is directed to establish capital reserves in the amount of \$1,000,000 for the Storm Water Management Fund.

Section 12

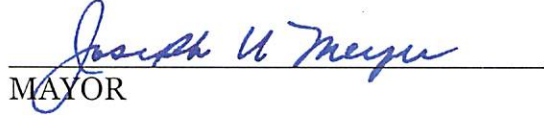
The personnel budget figures included in Section 1 authorizes a pay increase of up to 5% for non-union, non-seasonal full and part-time employees hired prior to January 1, 2022.

Section 13

Participation in the Fire Cadet Program funded through this Ordinance shall be restricted to residents of the City of Covington.

Section 14

That this ordinance shall take effect and be in full force when passed, published and recorded according to law.


MAYOR

ATTEST:

CITY CLERK: 

Passed: June 27, 2023 (Second Reading)

June 13, 2023 (First Reading)